



Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters

Second session

Geneva, 30 October-3 November 2006

Provisional agenda and organization of work

1. Opening of the meeting by the Chairperson of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2006/1).
3. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Treaty abuses (E/C.18/2006/2);
 - (b) Mutual assistance in collection of taxes (E/C.18/2006/3);
 - (c) Definition of permanent establishment (E/C.18/2006/4);
 - (d) Taxation of development projects (E/C.18/2006/5);
 - (e) Exchange of information (E/C.18/2006/6);
 - (f) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2006/7);
 - (g) Dispute resolution (E/C.18/2006/8);
 - (h) Definition of interest (E/C.18/2006/9).
4. Dates and agenda for the third session of the Committee.
5. Adoption of the report of the Committee on its second session.



Organization of work

Date

Item programme

Monday, 30 October 2006

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| 9-10 a.m. | | Registration of participants |
| 10-10.30 a.m. | 1 | Opening of the meeting by the Chairperson of the Committee |
| 10.30-11 a.m. | 2 | Adoption of the agenda and organization of work (E/C.18/2006/1) |
| | | Consideration of rules of procedure and other organizational issues (<i>if necessary</i>) |
| 11 a.m.-1 p.m. | 3 | Discussion on substantive issues related to international cooperation in tax matters: |
| | (a) | Treaty abuses (E/C.18/2006/2)
<i>Presenter: Mr. Lee</i> |
| 3-5 p.m. | 3 (a) | (<i>continued</i>) |
| 5-6 p.m. | 3 (b) | Mutual assistance in collection of taxes (E/C.18/2006/3)
<i>Presenter: Mr. Saint-Amans</i> |

Tuesday, 31 October 2006

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| 10-10.15 a.m. | 3 (a) | Report of the Rapporteur on item 3 (a) |
| 10.15-11 a.m. | 3 (b) | (<i>continued</i>) |
| 11 a.m.-1 p.m. | 3 (c) | Definition of permanent establishment (E/C.18/2006/4)
<i>Presenters: Mr. Sollund and Mr. Pijl</i> |
| 3-6 p.m. | 3 (c) | (<i>continued</i>) |

Wednesday, 1 November 2006

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| 10-10.15 a.m. | 3 (b) | Report of the Rapporteur on item 3 (b) |
| 10.15-11 a.m. | 3 (c) | (<i>continued</i>) |
| 11 a.m.-1 p.m. | 3 (d) | Taxation of development projects (E/C.18/2006/5)
<i>Presenter: Mr. Thuronyi</i> |
| 12-1 p.m. | 3 (e) | Exchange of information (E/C.18/2006/6)
<i>Presenters: Mr. Bustos Buiza and Mr. McIntyre</i> |
| 3-6 p.m. | 3 (e) | (<i>continued</i>) |

*Date**Item/programme***Thursday, 2 November 2006**

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| 10-10.15 a.m. | Report of the Rapporteur on items 3 (c) and (d) |
| 10.15 a.m.-12 p.m. | 3 (e) <i>(continued)</i> |
| 12-1 p.m. | 3 (f) Revision of the United Nations Manual for the
Negotiation of Bilateral Tax Treaties between
Developed and Developing Countries (E/C.18/2006/7)
<i>Presenter: Mr. Brunetti</i> |
| 3-5 p.m. | 3 (g) Dispute resolution (E/C.18/2006/8)
<i>Presenter: Mr. Waldburger</i> |
| 5-6 p.m. | 3 (h) Definition of interest (E/C.18/2006/9)
<i>Presenter: Mr. Al-Moftah</i> |

Friday, 3 November 2006

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| 10-10.15 a.m. | 4 Dates and agenda for the third session of the
Committee |
| 10.15 a.m.-1 p.m. | 5 Adoption of the report of the Committee on its second
session |
| 3-5.30 p.m. | 5 <i>(continued)</i> |
| 5.30-6 p.m. | Closing of the second session |